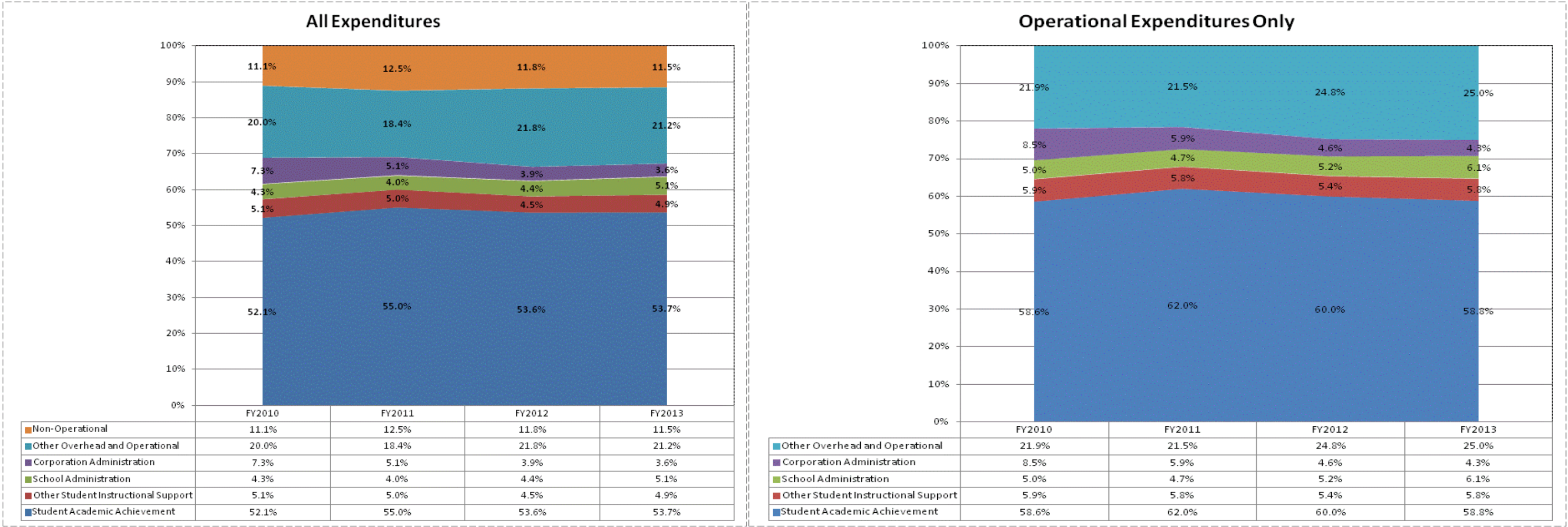


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Marion Community Schools (2865)

| Marion Community Schools (2865) | FY 2006      | FY06 % of Total<br>Exp | FY 2009      | FY09 % of Total<br>Exp | FY 2012      | FY12 % of Total<br>Exp | FY 2013      | FY13 % of Total<br>Exp |
|---------------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|
| Student Academic Achievement    | \$31,471,916 | 55.0%                  | \$17,644,463 | 32.5%                  | \$26,307,980 | 53.6%                  | \$26,836,007 | 53.7%                  |
| Student Instructional Support   | \$4,559,458  | 8.0%                   | \$4,802,335  | 8.9%                   | \$4,356,083  | 8.9%                   | \$5,006,643  | 10.0%                  |
| Overhead and Operational        | \$12,856,670 | 22.4%                  | \$24,700,416 | 45.5%                  | \$12,630,192 | 25.7%                  | \$12,400,835 | 24.8%                  |
| Nonoperational                  | \$8,380,750  | 14.6%                  | \$7,087,830  | 13.1%                  | \$5,814,752  | 11.8%                  | \$5,765,673  | 11.5%                  |
| Grand Total                     | \$57,268,794 |                        | \$54,235,045 |                        | \$49,109,007 |                        | \$50,009,158 |                        |

|  | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 62.9%   | 41.4%   | 62.4%   | 63.7%   |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Marion Community Schools (2865)**

| Account  | FY 2006     | FY 2009     | FY 2012     | FY 2013     | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| <b>Student Academic Achievement</b>  |             |             |             |             |                          |                          |                                |
| 11025 Regular Programs; Non Spec Ed Preschool  | \$0         | \$40,601    | \$527,122   | \$556,286   | N/A                      | > 500%                   | 6%                             |
| 11050 Regular Programs; Full Day Kindergarten  | \$1,030,054 | \$908,136   | \$1,167,954 | \$1,167,412 | 13%                      | 29%                      | 0%                             |
| 11100 Regular Programs; Elementary   | \$6,763,714 | \$4,329,906 | \$7,885,674 | \$8,281,787 | 22%                      | 91%                      | 5%                             |
| 11200 Regular Programs; Middle/Junior High   | \$3,858,307 | \$2,550,515 | \$2,030,112 | \$2,168,330 | -44%                     | -15%                     | 7%                             |
| 11300 Regular Programs; High School  | \$3,807,166 | \$2,167,635 | \$4,094,745 | \$4,216,070 | 11%                      | 95%                      | 3%                             |
| 11350 Regular Programs; High School; Academic Honors Diploma                               | \$57,600    | \$9,000     | \$35,100    | \$55,800    | -3%                      | > 500%                   | 59%                            |
| 11440 Vocational Education; Health Occupations   | \$412       | \$43,807    | \$140,441   | \$62,581    | > 500%                   | 43%                      | -55%                           |
| 11450 Vocational Education; Consumer and Homemaking  | \$38,984    | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| 11460 Vocational Education; Occupational Home Economics                                    | \$2,188     | \$1,477     | \$4,179     | \$8,472     | 287%                     | 474%                     | 103%                           |
| 11480 Vocational Education; Industrial Education A   | \$253,487   | \$236,116   | \$297,338   | \$247,500   | -2%                      | 5%                       | -17%                           |
| 11490 Vocational Education; Industrial Education B   | \$245,230   | \$218,407   | \$386,159   | \$346,708   | 41%                      | 59%                      | -10%                           |
| 11590 Other Vocational Education Programs  | \$101,517   | \$69,246    | \$71,312    | \$9,440     | -91%                     | -86%                     | -87%                           |
| 11610 Regular Programs; Alternative Education Programs; Elementary                         | \$0         | \$0         | \$111,729   | \$96,509    | N/A                      | N/A                      | -14%                           |
| 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School          | \$302,845   | \$210,576   | \$92,557    | \$45,848    | -85%                     | -78%                     | -50%                           |
| 11630 Regular Programs; Alternative Education Programs; High School                        | \$46,850    | \$53,174    | \$134,866   | \$257,520   | 450%                     | 384%                     | 91%                            |
| 11910 Other Regular Programs; Competency Testing   | \$13        | \$20,345    | \$7,155     | \$6,008     | > 500%                   | -70%                     | -16%                           |
| 12110 Gifted And Talented; Gifted and Talented   | \$122,622   | \$73,632    | \$83,318    | \$91,568    | -25%                     | 24%                      | 10%                            |
| 12210 Mental Disabilities; Mild Mental Disabilities  | \$619,682   | \$488,427   | \$299,073   | \$386,621   | -38%                     | -21%                     | 29%                            |
| 12220 Mental Disabilities; Moderate Mental Disabilities                                    | \$375,645   | \$587,014   | \$558,022   | \$447,022   | 19%                      | -24%                     | -20%                           |
| 12230 Mental Disabilities; Severe Mental Disabilities                                      | \$1,557     | \$0         | \$0         | \$2,155     | 38%                      | N/A                      | N/A                            |
| 12310 Physical Impairment; Orthopedic Impairment   | \$10,536    | \$0         | \$0         | \$11,667    | 11%                      | N/A                      | N/A                            |
| 12330 Physical Impairment; Visual Impairment   | \$5,274     | \$833       | \$9,831     | \$31,966    | > 500%                   | > 500%                   | 225%                           |
| 12340 Physical Impairment; Hearing Impairment  | \$88,715    | \$150,213   | \$16,045    | \$16,732    | -81%                     | -89%                     | 4%                             |
| 12350 Physical Impairment; Homebound   | \$86,190    | \$101,087   | \$23,200    | \$59,414    | -31%                     | -41%                     | 156%                           |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time                            | \$268,310   | \$691,534   | \$453,132   | \$327,697   | 22%                      | -53%                     | -28%                           |
| 12510 Culturally Different; Communication Disorders  | \$0         | \$4,800     | \$0         | \$0         | N/A                      | -100%                    | N/A                            |
| 12520 Culturally Different; Compensatory   | \$108,844   | \$35,988    | \$90,735    | \$150,183   | 38%                      | 317%                     | 66%                            |
| 12610 Learning Disability  | \$921,436   | \$1,227,076 | \$937,314   | \$1,001,688 | 9%                       | -18%                     | 7%                             |
| 12710 Equal Opportunity At Risk  | \$220,676   | \$314,011   | \$134,301   | \$18,715    | -92%                     | -94%                     | -86%                           |
| 12810 Special Education Preschool  | \$163,914   | \$260,474   | \$274,651   | \$315,006   | 92%                      | 21%                      | 15%                            |
| 12900 Other Special Programs   | \$94,365    | \$184,457   | \$307,763   | \$208,709   | 121%                     | 13%                      | -32%                           |
| 13100 Adult/Continuing Education Programs; Adult Basic Education                           | \$159,986   | \$252,596   | \$188,413   | \$162,024   | 1%                       | -36%                     | -14%                           |
| 13200 Adult/Continuing Education Programs; Advanced Adult Education                        | \$26,914    | \$3,437     | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 13300 Adult/Continuing Education Programs; Occupational Programs                           | \$183,058   | \$227,831   | \$216,756   | \$440,269   | 141%                     | 93%                      | 103%                           |
| 13600 Adult/Continuing Education Programs; Special Interest Programs                       | \$41,318    | \$44,628    | \$28,506    | \$7,520     | -82%                     | -83%                     | -74%                           |
| 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program        | \$34,535    | \$26,843    | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 14100 Summer School Programs; Elementary   | \$22,212    | \$0         | \$0         | \$57,975    | 161%                     | N/A                      | N/A                            |
| 14200 Summer School Programs; Middle/Junior High School                                    | \$131       | \$0         | \$3,802     | \$306       | 135%                     | N/A                      | -92%                           |
| 14300 Summer School Programs; High School  | \$18,367    | \$30,119    | \$91,262    | \$74,823    | 307%                     | 148%                     | -18%                           |
| 16200 Preventive Remediation   | \$350,224   | \$111,463   | \$147,732   | \$36,815    | -89%                     | -67%                     | -75%                           |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$0         | \$0         | \$410,159   | \$498,584   | N/A                      | N/A                      | 22%                            |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci  | \$425,890   | \$140,871   | \$52,365    | \$99,514    | -77%                     | -29%                     | 90%                            |
| 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other  | \$106,632   | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| 17900 Payments to Other Governmental Units Within State; Other                             | \$0         | \$206,204   | \$176,698   | \$74,288    | N/A                      | -64%                     | -58%                           |
| 22110 Improvement of Instruction; Service Area Direction                                   | \$143,872   | \$204,146   | \$83,800    | \$88,617    | -38%                     | -57%                     | 6%                             |
| 22120 Improvement of Instruction; Instruction and Curriculum Development                   | \$265,860   | \$327,490   | \$1,936,153 | \$2,418,946 | > 500%                   | > 500%                   | 25%                            |
| 22130 Improvement of Instruction; Instructional Staff Training                             | \$64,392    | \$20,109    | \$101,656   | \$62,433    | -3%                      | 210%                     | -39%                           |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services              | \$0         | \$0         | \$16        | \$2,680     | N/A                      | N/A                      | > 500%                         |
| 22210 Library/Media Services; Service Area Direction                                       | \$60,673    | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| 22220 Library/Media Services; School Library   | \$315,876   | \$315,244   | \$261,543   | \$267,819   | -15%                     | -15%                     | 2%                             |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Marion Community Schools (2865)

| Account  | FY 2006      | FY 2009      | FY 2012      | FY 2013      | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|--------------|--------------|--------------|--------------|--------------------------|--------------------------|--------------------------------|
| 22230 Library/Media Services; Audiovisual  | \$10,379     | \$10,924     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 22240 Library/Media Services; Educational Television                                       | \$60         | \$0          | \$0          | \$0          | -100%                    | N/A                      | N/A                            |
| 22250 Library/Media Services; Computer Assisted Instruction Services                       | \$208,176    | -\$59,198    | \$255        | \$0          | -100%                    | N/A                      | -100%                          |
| 22290 Library/Media Services; Other Educational Media Services                             | \$27,739     | \$43,602     | \$39,546     | \$38,932     | 40%                      | -11%                     | -2%                            |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration   | \$50,602     | \$90,962     | \$114,225    | \$88,328     | 75%                      | -3%                      | -23%                           |
| 22320 Instruction, Related Technology; Student Learning Centers                            | \$0          | \$46,055     | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 22360 Instruction, Related Technology; Network Support                                     | \$208,368    | \$255,976    | \$1,200,934  | \$1,381,279  | > 500%                   | 440%                     | 15%                            |
| 22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr | \$0          | \$1,999      | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 22400 Academic Student Assessment  | \$0          | \$0          | \$0          | \$4,651      | N/A                      | N/A                      | N/A                            |
| 22900 Other Support Service, Instructional Staff   | \$0          | \$93,043     | \$295,867    | \$181,994    | N/A                      | 96%                      | -38%                           |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                      | \$247,946    | \$139,680    | \$776,023    | \$229,950    | -7%                      | 65%                      | -70%                           |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks                                | \$281,665    | \$48,539     | \$8,440      | \$22,846     | -92%                     | -53%                     | 171%                           |
| 25570 Textbooks for Rent or Resale; Materials and Supplies                                 | \$0          | \$83,412     | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 26497 2007 Account Code - Teachers Retirement Fund   | \$1,205,071  | \$0          | \$0          | \$0          | N/A                      | N/A                      | N/A                            |
| Student Academic Achievement Total   | \$24,056,078 | \$17,644,463 | \$26,307,980 | \$26,836,007 | 12%                      | 52%                      | 2%                             |
|  |              |              |              |              |                          |                          |                                |
| Student Instructional Support  |              |              |              |              |                          |                          |                                |
| 21110 Attendance and Social Work Services; Service Area Direction                          | \$0          | \$48,410     | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 21120 Attendance and Social Work Services; Attendance Services                             | \$216,824    | \$44,853     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 21130 Attendance and Social Work Services; Social Work Services                            | \$6,614      | \$166,228    | \$183,773    | \$325,988    | > 500%                   | 96%                      | 77%                            |
| 21190 Attendance and Social Work Services; Other Attendance and Social Work Services       | \$0          | \$0          | \$49,752     | \$39,547     | N/A                      | N/A                      | -21%                           |
| 21210 Guidance Services; Service Area Direction  | \$0          | \$0          | \$45,756     | \$0          | N/A                      | N/A                      | -100%                          |
| 21220 Guidance Services; Counseling Services   | \$388,194    | \$557,987    | \$530,836    | \$724,780    | 87%                      | 30%                      | 37%                            |
| 21250 Guidance Services; Records Maintenance   | \$0          | \$0          | \$0          | \$0          | N/A                      | N/A                      | N/A                            |
| 21290 Guidance Services; Other Guidance Services   | \$0          | \$0          | \$0          | \$0          | N/A                      | N/A                      | N/A                            |
| 21310 Health Services; Service Area Direction  | \$0          | \$279        | \$96,458     | \$106,061    | N/A                      | > 500%                   | 10%                            |
| 21320 Health Services; Medical Services  | \$7,600      | \$6,200      | \$11,248     | \$6,538      | -14%                     | 5%                       | -42%                           |
| 21340 Health Services; Nurse Services  | \$169,892    | \$241,897    | \$218,351    | \$213,810    | 26%                      | -12%                     | -2%                            |
| 21390 Health Services; Other Health Services   | \$17,470     | \$11,564     | \$17,110     | \$11,178     | -36%                     | -3%                      | -35%                           |
| 21410 Psychological Services; Service Area Direction                                       | \$0          | \$0          | \$10,951     | \$2,064      | N/A                      | N/A                      | -81%                           |
| 21420 Psychological Testing  | \$0          | \$0          | -\$7,164     | \$182        | N/A                      | N/A                      | N/A                            |
| 21430 Psychological Counseling   | \$253,649    | \$451,109    | \$215,688    | \$181,512    | -28%                     | -60%                     | -16%                           |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services                   | \$357,745    | \$453,321    | \$365,643    | \$349,705    | -2%                      | -23%                     | -4%                            |
| 21530 Speech Pathology and Audiology Services; Audiology Services                          | \$0          | \$0          | \$15,688     | \$50,572     | N/A                      | N/A                      | 222%                           |
| 21610 Occupational Therapy, Related Services; Service Area Direction                       | \$0          | \$0          | \$15,467     | \$0          | N/A                      | N/A                      | -100%                          |
| 21620 Occupational Therapy, Related Services; Occupational Therapy Services                | \$0          | \$0          | \$15,079     | \$38,907     | N/A                      | N/A                      | 158%                           |
| 21720 Physical Therapy Services; Physical Therapy Services                                 | \$0          | \$0          | \$2,092      | \$25,529     | N/A                      | N/A                      | > 500%                         |
| 21810 Special Education Administration; Service Area Direction                             | \$131,340    | \$335,893    | \$297,607    | \$310,804    | 137%                     | -7%                      | 4%                             |
| 21890 Special Education Administration; Other Special Education Administration             | \$0          | \$58,611     | \$93,674     | \$42,792     | N/A                      | -27%                     | -54%                           |
| 21910 Other Support Services, Students; Service Area Direction                             | \$0          | \$0          | \$25,069     | \$25,441     | N/A                      | N/A                      | 1%                             |
| 21990 Other Support Services, Students; Other Student Services                             | \$10,553     | \$29,934     | \$8,630      | \$1,804      | -83%                     | -94%                     | -79%                           |
| 24100 Office of The Principal  | \$1,781,286  | \$2,371,538  | \$2,144,376  | \$2,549,431  | 43%                      | 8%                       | 19%                            |
| 24900 Other Support Services, School Administration  | \$6,509      | \$24,512     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| Student Instructional Support Total  | \$3,347,676  | \$4,802,335  | \$4,356,083  | \$5,006,643  | 50%                      | 4%                       | 15%                            |
|  |              |              |              |              |                          |                          |                                |
| Overhead and Operational   |              |              |              |              |                          |                          |                                |
| 23110 Board of Education; Service Area Direction   | \$14,000     | \$48,649     | \$36,486     | \$35,629     | 154%                     | -27%                     | -2%                            |
| 23150 Board of Education; Legal Services   | \$85,744     | \$176,770    | \$41,933     | \$42,919     | -50%                     | -76%                     | 2%                             |
| 23160 Board of Education; Promotion Expenses   | \$2,352      | \$4,566      | \$2,398      | \$3,541      | 51%                      | -22%                     | 48%                            |
| 23190 Board of Education; Other Governing Body Services                                    | \$28,753     | \$30,098     | \$7,337      | \$1,371      | -95%                     | -95%                     | -81%                           |
| 23210 Executive Administration; Office of The Superintendent                               | \$193,888    | \$257,375    | \$259,456    | \$245,101    | 26%                      | -5%                      | -6%                            |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Marion Community Schools (2865)**

| Account   | FY 2006      | FY 2009      | FY 2012      | FY 2013      | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|---|--------------|--------------|--------------|--------------|--------------------------|--------------------------|--------------------------------|
| 23220 Executive Administration; Community Relations                                       | \$165,191    | \$217,941    | \$204,027    | \$220,502    | 33%                      | 1%                       | 8%                             |
| 23230 Executive Administration; Staff Relations and Negotiations                          | \$158,677    | \$253,211    | \$248,128    | \$158,473    | 0%                       | -37%                     | -36%                           |
| 23290 Executive Administration; Other Executive Administration Services                   | \$119,338    | \$42,606     | \$61,959     | \$66,775     | -44%                     | 57%                      | 8%                             |
| 25110 Fiscal Services; Office of The Business Manager                                     | \$156,296    | \$121,412    | \$397,307    | \$420,941    | 169%                     | 247%                     | 6%                             |
| 25140 Fiscal Services; Receiving and Disbursing Funds                                     | \$52,384     | \$77,015     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 25150 Fiscal Services; Payroll Services   | \$77,845     | \$104,663    | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 25160 Fiscal Services; Financial Accounting   | \$40,649     | \$89,353     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 25191 Other Fiscal Services; Refund of Revenue  | \$10,442     | \$51,539     | \$122,734    | \$111,941    | > 500%                   | 117%                     | -9%                            |
| 25193 Other Fiscal Services; Printed Forms  | \$9,523      | \$8,464      | \$45         | \$0          | -100%                    | -100%                    | -100%                          |
| 25195 Other Fiscal Services; Bank Account Service Charge                                  | \$8,933      | \$37,227     | \$10,461     | \$12,042     | 35%                      | -68%                     | 15%                            |
| 25196 Other Fiscal Services; Cash Change  | \$0          | \$60         | \$100        | \$400        | N/A                      | > 500%                   | 300%                           |
| 25199 Other Fiscal Services; Other  | \$10         | \$32,169     | \$26,510     | \$19,841     | > 500%                   | -38%                     | -25%                           |
| 25300 Printing, Publishing, and Duplicating Services                                      | \$28,704     | \$22,072     | \$33,767     | \$27,413     | -4%                      | 24%                      | -19%                           |
| 25400 Planning, Research, Development and Evaluation                                      | \$2,260      | \$725        | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 25600 Public Information Services   | \$0          | \$0          | \$0          | \$29,441     | N/A                      | N/A                      | N/A                            |
| 25730 Personnel Services; Personnel Services  | \$0          | \$2,682      | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 25750 Personnel Services; Health Services   | \$170        | \$825        | \$1,285      | \$1,399      | > 500%                   | 70%                      | 9%                             |
| 25790 Personnel Services; Other Professional Services                                     | \$0          | \$1,861,282  | \$382,014    | \$325,299    | N/A                      | -83%                     | -15%                           |
| 25850 Administrative Technology Services; Network Support                                 | \$0          | \$0          | \$3,938      | \$5,332      | N/A                      | N/A                      | 35%                            |
| 25870 Administrative Technology Services; Professional Development Costs For Administrat  | \$0          | \$2,093      | \$0          | \$0          | N/A                      | -100%                    | N/A                            |
| 25920 Ditch Assessments   | \$1,074      | \$0          | \$0          | \$0          | -100%                    | N/A                      | N/A                            |
| 25940 Settlements   | \$0          | \$0          | \$3,500      | \$0          | N/A                      | N/A                      | -100%                          |
| 25990 Other Support Services, Central   | \$208,386    | \$96,138     | \$69,494     | \$69,847     | -66%                     | -27%                     | 1%                             |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction                 | \$37,100     | \$44,915     | \$869        | \$179,570    | 384%                     | 300%                     | > 500%                         |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings               | \$4,690,680  | \$5,055,948  | \$5,293,903  | \$5,429,264  | 16%                      | 7%                       | 3%                             |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                 | \$12,167     | \$519        | \$69,791     | \$64,230     | 428%                     | > 500%                   | -8%                            |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment               | \$1,007,053  | \$887,936    | \$121,446    | \$30,431     | -97%                     | -97%                     | -75%                           |
| 26499 2007 Account Code - Other   | \$330,593    | \$0          | \$0          | \$0          | N/A                      | N/A                      | N/A                            |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)        | \$24,650     | \$28,535     | \$32,611     | \$77,477     | 214%                     | 172%                     | 138%                           |
| 26600 Operation and Maintenance of Plant Services; Security Services                      | \$124,834    | \$10,491,945 | \$128,404    | \$132,815    | 6%                       | -99%                     | 3%                             |
| 26700 Operation and Maintenance of Plant Services; Insurance                              | \$440,828    | \$473,731    | \$407,963    | \$495,857    | 12%                      | 5%                       | 22%                            |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla | \$83,461     | \$46,128     | \$0          | \$0          | -100%                    | -100%                    | N/A                            |
| 27010 Student Transportation; Service Area Direction                                      | \$3,469      | \$3,691      | \$3,775      | \$2,762      | -20%                     | -25%                     | -27%                           |
| 27100 Student Transportation; Vehicle Operation   | \$878,269    | \$1,075,522  | \$1,460,242  | \$1,356,284  | 54%                      | 26%                      | -7%                            |
| 27200 Student Transportation; Monitoring Services   | \$83,497     | \$188,541    | \$132,445    | \$139,011    | 66%                      | -26%                     | 5%                             |
| 27300 Student Transportation; Vehicle Servicing and Maintenance                           | \$386,821    | \$672,883    | \$589,716    | \$610,091    | 58%                      | -9%                      | 3%                             |
| 27400 Student Transportation; Purchase of School Buses                                    | \$296,385    | \$242,461    | \$458,164    | \$0          | -100%                    | -100%                    | -100%                          |
| 27500 Student Transportation; Insurance on Buses  | \$16,819     | \$27,675     | \$24,599     | \$26,550     | 58%                      | -4%                      | 8%                             |
| 27700 Student Transportation; Contracted Transportation Services                          | \$8,455      | \$7,766      | \$11,180     | \$9,566      | 13%                      | 23%                      | -14%                           |
| 27900 Student Transportation; Other Student Transportation Services                       | \$0          | \$13,012     | \$123,779    | \$180,336    | N/A                      | > 500%                   | 46%                            |
| 27910 Student Transportation; Bus Driver Training   | \$0          | \$400        | \$2,645      | \$4,060      | N/A                      | > 500%                   | 54%                            |
| 31100 Food Services Operations; Service Area Direction                                    | \$247,609    | \$295,595    | \$309,180    | \$286,900    | 16%                      | -3%                      | -7%                            |
| 31200 Food Services Operations; Food Preparation and Dispensing                           | \$495,195    | \$538,978    | \$491,039    | \$442,116    | -11%                     | -18%                     | -10%                           |
| 31300 Food Services Operations; Food Delivery   | \$0          | \$0          | \$0          | \$27         | N/A                      | N/A                      | N/A                            |
| 31400 Food Services Operations; Food Purchases  | \$610,217    | \$885,489    | \$883,427    | \$962,019    | 58%                      | 9%                       | 9%                             |
| 31900 Other Food Services   | \$130,421    | \$179,810    | \$172,136    | \$173,262    | 33%                      | -4%                      | 1%                             |
| Overhead and Operational Total  | \$11,273,141 | \$24,700,416 | \$12,630,192 | \$12,400,835 | 10%                      | -50%                     | -2%                            |
|   |              |              |              |              |                          |                          |                                |
| Nonoperational  |              |              |              |              |                          |                          |                                |
| 33100 Community Service Operations; Direction of Community Services                       | \$0          | \$0          | \$0          | \$0          | N/A                      | N/A                      | N/A                            |
| 33300 Civic Services  | \$51,363     | \$66,921     | \$186,549    | \$211,958    | 313%                     | 217%                     | 14%                            |

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Marion Community Schools (2865)

| Account  | FY 2006      | FY 2009     | FY 2012     | FY 2013     | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|--------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 33400 Athletic Coaches   | \$480,610    | \$534,313   | \$472,156   | \$520,644   | 8%                       | -3%                      | 10%                            |
| 33500 Welfare Activities Services  | \$415        | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| 33910 High School Band Uniforms  | \$0          | \$1,870     | \$0         | \$0         | N/A                      | -100%                    | N/A                            |
| 33990 Other Community Services; Other  | \$3,216      | \$3,660     | \$3,725     | \$3,240     | 1%                       | -11%                     | -13%                           |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$0          | \$0         | \$99,396    | \$48,877    | N/A                      | N/A                      | -51%                           |
| 43000 Facilities Acquisition and Construction; Professional Services                         | \$14,970     | \$11,503    | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 45100 Building Acquisition, Construction and Improvements                                    | \$2,692,699  | \$2,130,904 | \$1,353,586 | \$1,473,737 | -45%                     | -31%                     | 9%                             |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$348,322    | \$154,444   | \$93,421    | \$0         | -100%                    | -100%                    | -100%                          |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$0          | -\$2,000    | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$0          | \$3,139     | \$230,715   | \$219,610   | N/A                      | > 500%                   | -5%                            |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                | \$0          | \$0         | \$19,047    | \$3,754     | N/A                      | N/A                      | -80%                           |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$1,033,082  | \$1,048,161 | \$282,117   | \$148,997   | -86%                     | -86%                     | -47%                           |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$80,000     | \$42,800    | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 51100 Debt Services; Principal on Debt; Bonds  | \$665,000    | \$979,828   | \$635,000   | \$665,000   | 0%                       | -32%                     | 5%                             |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App     | \$0          | \$0         | \$30,392    | \$116,343   | N/A                      | N/A                      | 283%                           |
| 52100 Debt Services; Interest on Debt; Bonds   | \$1,264,024  | \$394,053   | \$649,224   | \$618,877   | -51%                     | 57%                      | -5%                            |
| 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$228,456    | \$883,680   | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$1,307,500  | \$828,000   | \$1,658,500 | \$1,635,500 | 25%                      | 98%                      | -1%                            |
| 54200 Common School Fund; Principal  | \$0          | \$0         | \$97,700    | \$96,740    | N/A                      | N/A                      | -1%                            |
| 60700 Nonprogramed Charges; Scholarships   | \$22,039     | \$6,555     | \$3,225     | \$2,397     | -89%                     | -63%                     | -26%                           |
| Nonoperational Total   | \$8,191,696  | \$7,087,830 | \$5,814,752 | \$5,765,673 | -30%                     | -19%                     | -1%                            |
|  |              |             |             |             |                          |                          |                                |
| Prorated By Fund   |              |             |             |             |                          |                          |                                |
| 26491 2007 Account Code - PERF   | \$563,966    | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26492 2007 Account Code - Social Security  | \$2,089,249  | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26493 2007 Account Code - Workmen's Compensation   | \$335,861    | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26494 2007 Account Code - Group Insurance  | \$5,513,675  | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26496 2007 Account Code - Unemployment Compensation  | \$97,882     | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$1,799,569  | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| Prorated By Fund Total   | \$10,400,202 | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |